



## Greetings WASBO 2021!

Washington Association of School  
Business Officials

**Virtual Annual Conference**

\*LIVE May 12-14, 2021\*

EXTENDED SESSIONS through June 24, 2021



### McCarthy's Corner

After a year of big change, it looks like we are facing – another year of change!

Like you, a year ago we at the Office of the Washington State Auditor were racing to adapt to a remote work environment in the early days of the COVID-19 pandemic. Since then, we've been proud to partner

with school districts, other local governments and state agencies to provide the continued accountability the public expects. We've all proven how much we can accomplish while working online. And thankfully, vaccines are becoming widely available. But we must still remain conscious of everyone's health, and we must continue to adapt to changes in federal funding and accountability standards.

We also expect the need for clear protocols around data to increase over time. We felt the unfortunate reality behind increasing cyberattacks this year, when we learned of a security incident involving a third-party file transfer service our office used to share information between auditors and public agencies.



### Have a peek inside

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We continue our work to mitigate any harm caused by this incident, including reaching out to those local governments and state agencies whose audit data may have been affected. We are offering support to Washingtonians' whose personal information may have been affected.

This experience has deepened our commitment to government cybersecurity. It is vitally important that we do all we can do, and help other governments do all they can do, to prevent successful attacks.

Our commitment includes conducting cybersecurity audits as well as offering resources, tips and ideas to help governments protect their systems and data. In response to recently passed legislation, we also will have data sharing agreements in place for our audits, so we can all be assured the latest protocols are being followed.

As always, you'll find information to help you in the Audit Connection. Another good source of information from our Office is our weekly email, "This Week's Best at SAO." If you'd like to receive it, email [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov) and ask to be added to the mailing list.

On the federal level, accounting for CARES Act funding proved to be a major issue for 2020. Already in 2021, the passage of the American Rescue Plan Act of 2021 means an additional \$1.9 trillion in funding must be accounted for nationwide. And the Biden Administration has proposed infrastructure and community service packages that would each include trillions of dollars of funding.

Clearly, all of us will have our work cut out for us! Thank you for doing your part to deliver accountability to the public.



Pat McCarthy

[Pat.McCarthy@sao.wa.gov](mailto:Pat.McCarthy@sao.wa.gov), (564) 999-0801

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## Areas SAO will examine in upcoming schools and ESD audits

School districts have asked the State Auditor's Office for as much clarity as we can provide on what we plan to audit each fiscal year. Like districts, SAO relies on the Office of the Superintendent for Public Instruction for clear rules and guidance to provide the criteria for the audits.

For fiscal year 2020 audits, OSPI set the expectation that districts have a documented plan for differentiating between expenditures of state and local revenue. Those plans must include a methodology for coding expenditures in compliance with [RCW 28A.150.276](#). SAO will verify the methodology was consistently applied.

At this stage, for fiscal year 2021 audits, we recommend districts work with OSPI to obtain clear guidance on expenditures to support compliance with these requirements.

### Background on new requirements

In March 2018 the Legislature passed [E2SSB 6362](#), which adopted new requirements related to the tracking

of local revenues and expenditures. The Office of the Superintendent of Public Instruction (OSPI) is required to adopt rules requiring the separate accounting of state and local revenues to expenditures. These rules are intended to add clarity to [RCW 28A.150.276](#), which sets requirements for how school districts can spend local revenues.

On April 24, 2018, OSPI and SAO issued a [joint letter](#) to school district superintendents and business officers in Washington, which included the effective dates of the accounting and audit requirements contained in [E2SSB 6362](#). State law defines enrichment in [EHB 2242, Section 501](#). OSPI expects districts to have a documented plan for differentiating between expenditures of state and local revenue. This plan must adhere to the provisions established in [EHB 2242](#) and be applied consistently across expenditure categories. In December 2020, OSPI sent a [memorandum](#) to school district business officers requiring the plan be available for review by SAO.

# How charter and tribal schools fare under public audit

Charter and tribal schools are subject to public audit just as established public schools are. In the 2020-21 school year, more than 5,600 students were served by charter and tribal schools in Washington.

SAO audits the public monies received by each type of school.

Recent audits of tribal schools reflect that the schools keep records to support revenue and expenditures, and that the schools have quickly implemented audit recommendations.

Recent audits of charter schools reflect that school personnel are still learning about Washington’s legal requirements. Based on SAO audits, some key areas of continued focus for the charter schools include:

- documenting and reporting requirements for students;
- keeping straightforward records to show public and private transaction activities are kept separate and supporting documentation is maintained; and
- identifying public assets and tracking them.

Audits have shown that charter schools whose operations are overseen by out-of-state staff have the most challenges meeting compliance requirements and implementing audit recommendations. SAO continues to encourage charter schools to work closely with their authorizer to ensure the schools comply with charter contracts and receive relevant guidance to comply with Washington laws.

## CHARTER SCHOOLS, AT A GLANCE

2020-21 school year: 12 charter schools served 3,641 students

School locations	Location	Grades	Students
Green Dot Rainier Valley	Seattle	6th - 11th	163
PRIDE Prep	Spokane	6th - 12th	704
Rainier Prep	Seattle	5th - 8th	344
Spokane International Academy	Spokane	K - 8th	600
Summit Schools Olympus	Tacoma	9th - 12th	197
Summit Schools Sierra	Seattle	9th - 12th	375
Summit Schools Atlas	Seattle	6th - 12th	466
InnovationWillow Public Schools	Walla Walla	6th - 8th	56
Impact Public Schools-Puget Sound Elementary	Tukwila	K - 3rd	409
Impact Public Schools-Salish Sea Elementary	Seattle	K - 1st	125
Lumen High School	Spokane	9th - 12th	36
Catalyst Public Schools	Seattle	K - 1st, 5th - 6th	166



## TRIBAL SCHOOLS, AT A GLANCE

2020-21 school year: 7 tribal schools served 2,009 students

School	Location	Grades	Students
Chief Kitsap Academy	Suquamish Tribe, Suquamish	6th - 12th	89
Chief Leschi Schools	Puyallup Tribe, Puyallup	K -12th	566
Lummi Nation Schools	Lummi Nation, Bellingham	K - 12th	398
Muckleshoot Tribal School	Muckleshoot Tribe, Auburn	K - 12th	558
Quileute Tribal School	Quileute Tribe, La Push	K - 12th	130
Wa He Lut Indian School	Frank Landing Indian Community, Olympia	K - 8th	140
Yakama Nation Tribal School	Confederated Tribes and bands of Yakama Nation, Toppenish	8th - 12th	128

## New requirement: Data Sharing Agreements

Under a bill passed by the Legislature this year, data sharing agreements (DSAs) will be required for all state and local governments exchanging data.

- **ESSB5432:** “Concerning cybersecurity and data sharing in Washington state government.”

SAO uses DSAs with some state agencies, but less frequently with local governments. The good news is that all these agreements will merely formalize all steps we take to protect data.

We are in the process of implementing DSAs for audits **effective July 1**. More information will be coming soon, but if you have questions, contact your state or local audit manager.

# Upcoming audit examines how Washington can improve student access to behavioral health support

Behavioral health encompasses mental health, mental health disorders and substance use disorders. In Washington, mental health and substance use disorders are more common among young people than the national average.

A performance audit scheduled for release soon looked at how public K-12 school districts are addressing student behavioral health prevention and early intervention, and the larger state system in place to coordinate and support these services.

This audit answered the following questions:

1. Are there opportunities for state agencies, educational service districts and school districts to better identify and connect Washington students to needed services?
2. Can state agencies, educational service districts, and school districts reduce barriers to accessing these services and improve coordination of them?

As part of answering the questions above, the audit also examined areas such as:

- How student behavioral health prevention and early intervention are funded in Washington
- How the responsibilities for student behavioral health are statutorily assigned
- The extent that school districts have established behavioral health plans as required by state law
- The extent that schools have put the core elements for an effective school behavioral health system in place

The audit makes recommendations to the Legislature, the Health Care Authority and the Office of the Superintendent of Public Instruction. SAO plans to publish its audit results this summer.

SAO appreciates the 50 school districts, 379 schools and nine educational service districts that assisted us with this audit.

## Congratulations to these 2021 State Auditor Stewardship Award Recipients

The Office of the State Auditor recognizes Ridgefield School District No. 122 and Pullman School District No. 267's dedication to making government work better. These Districts have consistently demonstrated their commitment to maintaining strong internal controls and actively promoting a culture of accountability and community.



*Clockwise from top left: State Auditor Pat McCarthy; Ridgefield School District representatives – Executive Director of Business Services Paula McCoy, Superintendent Dr. Nathan McCann, and School Board Director for District 2 Joseph Vance; Pullman School District Superintendent Dr. Bob Maxwell; and Pullman School District Finance Director Diane Hodge.*

# Communicating and working together lead to successful school and ESD audits in a remote environment

The Office of the Washington State Auditor made the move to remote auditing in March 2020, and overall we have found the transition to be successful.

Even with the pandemic changing everything, 149 of the 177 single audits required of school districts and ESDs for fiscal year 2019 were completed by the regular deadline of May 31, 2020. The remaining 28 single audits required for that year were completed by the extension deadline of Dec. 31, 2020. We know school and ESD professionals worked hard to make this happen.

SAO is continuing to plan audits in a remote environment, and sometimes those take a little longer. Flexibility and robust communication have been key to performing timely audits.

We understand the unusual demands placed on everyone during this time and will work with each client to be flexible regarding audit logistics. This includes working through client staff availability, video conferencing needs, and coordinating how to best share documents. For example, when it is not feasible to supply electronic records, we will coordinate how to obtain physical records, such as picking up or exchanging documents from your workplace, while of course following social distancing rules.

Robust communication is vital to a successful audit, now more than ever. Although these are not new strategies, the following are three ways we are communicating with clients in this remote environment to help the process go smoothly:

- **Pre-audit meetings.** These meetings are valuable in ensuring we get off to a good start. Generally, this is

where we set up a phone call to discuss the timing and logistics of the audit. During this call, we also discuss the document request list and make a plan for how we will share documents needed to complete the audit.

- **Document request lists.** Auditors often compile and give you a list of documents that we anticipate needing for our audit. Generally, the list starts with items we will need to plan the audit, such as meeting minutes, responses to prior audit recommendations, and answers to some general questions about events that occurred during the audit period. We also include other documents that we know we will need later in the audit, such as bank statements, reconciliations, and debt agreements for a financial statement audit. It is important to note that sometimes these lists can appear overwhelming at first glance. Please work with your auditors to coordinate how to tackle this list.

- **Audit status meetings.** These meetings should be held at least weekly, although they can take place more frequently. This is a good time for us to discuss the progress of the audit, any outstanding requests or questions, and any potential areas of concern or recommendations. These meetings are a perfect time for you to ask questions or let us know if something is not working for you so we can make adjustments.

In addition, we have moved to using video conference applications, such as Microsoft Teams, for meetings, allowing auditors and auditees to look at documents together and more effectively collaborate.

Once your audit is scheduled and we have established effective channels for communication, we should be able to complete your audit in a timely manner.



# Single audit alert: Updated guidance for due dates and items reported on the Schedule of Expenditures of Federal Awards (SEFA)

In July, we told you about changes to the single audit due dates and information required to be reported on the Schedule of Expenditures of Federal Awards (SEFA). Additional guidance was published in the [2020 Compliance Supplement Addendum](#) on Dec. 22, 2020, and in [Memorandum M-21-20](#) on March 19, 2021, by the U.S. Office of Management and Budget. As you read through the entire Addendum and M-21-20, here are some key items for your attention:

## Single audit due dates

The Addendum contained a 3-month single audit due date extension for certain entities having a year-end in 2020 and that received COVID-19 funding.

M-21-20 contained different extension guidance that affects all entities that had not filed their single audits with the Federal Audit Clearinghouse as of March 19, 2021. This additional guidance allowed a six month extension and applies to all entities, not to only those receiving COVID-19 funding.

Affected year-ends and new due dates include:

Fiscal Year Ended	Original 9-month Due Date	Extended Due Date –Addendum (if filed before 3/19/2021)	Extended Due Date – M-21-20 (if unfiled at 3/19/2021)
January 31, 2020	October 31, 2020	January 31, 2021*	April 30, 2021
February 29, 2020	November 30, 2020	February 28, 2021*	May 31, 2021
March 31, 2020	December 31, 2020	March 31, 2021*	June 30, 2021
April 30, 2020	January 31, 2021		July 31, 2021
May 31, 2020	February 28, 2021		August 31, 2021
June 30, 2020	March 31, 2021		September 30, 2021
July 31, 2020	April 30, 2021		October 31, 2021
August 31, 2020	May 31, 2021		November 30, 2021
September 30, 2020	June 30, 2021		December 31, 2021
October 31, 2020	July 31, 2021		January 31, 2022
November 30, 2020	August 31, 2021		February 28, 2022
December 31, 2020	September 30, 2021		March 31, 2022
January 31, 2021	October 31, 2021		April 30, 2022
February 28, 2021	November 30, 2021		May 31, 2022
March 31, 2021	December 31, 2021		June 30, 2022
April 30, 2021	January 31, 2022		July 31, 2022
May 31, 2021	February 28, 2022		August 31, 2022
June 30, 2021	March 31, 2022		September 30, 2022

\* If a single audit report for this yearend was not filed with the Federal Audit Clearinghouse as of March 19, 2021, the extended due date would be in the next column. If the single audit report was filed before this date, then the extended due date in this column would apply if the entity received COVID-19 funding.

Note: If the due date falls on a weekend or federal holiday, it changes to the next business day.

No application or approval is needed in either case to use the applicable extension. Entities that take advantage of the extension period must document the reasons for doing so, which does not jeopardize their future qualification for “low risk” status under 2 CFR §200.520.

Remember, the guidance in the Addendum and M-21-20 only affects one of the criteria for determining the actual audit submission due date. Under federal law (2 CFR §200.512), the entity’s due date for an audit submission is the earlier of 1) 30 calendar days after receipt of the audit report, or 2) nine months after the end of the audit period (plus extension).

### **Schedule of expenditures of federal awards (SEFA)**

Additional SEFA guidance was also issued in the Addendum for:

- Provider Relief Program (CFDA 93.498) (PRF) –
  - o This program, including lost revenue, will be first reported on the SEFA for years ending on or after Dec. 31, 2020. No amounts related to this program are to be reported on the SEFA for fiscal years ending prior to that date.
  - o For fiscal years ending Dec. 31, 2020, and in 2021 on or before June 29, 2021, the footnotes to the SEFA will contain a disclosure stating that the amount reported (including lost revenue) is based on the Dec. 31, 2020, PRF report to the U.S. Department of Health and Human Services.
- Donated personal protective equipment (PPE) – Some entities received donations of PPE from federal or pass-through agencies for use in their COVID-19 response activities, without an indication of its value.
  - o Receiving entities should assign a value to the PPE based on its fair market value and report it in a footnote to the SEFA. The value would not be reported with federal program expenditures on the SEFA and may be marked “unaudited.”
  - o The value of the PPE is not counted toward the federal single audit threshold, nor will it be

included in the process of selecting federal programs for the single audit.

- Education Stabilization Fund under the CARES Act (CFDA 84.425) –
  - o This funding was subdivided into programs as indicated by letters (84.425A – 84.425P) and some further grouped by those covered by the Education Stabilization Fund and by the Higher Education Emergency Relief Fund.
  - o The SEFA should list the expenditure amounts by individual program, including the letter (e.g. 84.425C, 84.425D, 84.425E, 84.425F), and include a total for the entire program (84.425).
  - o The program as a whole will be considered in the process of selecting federal programs for the single audit.

Further, we’ve learned that COVID-19 vaccines distributed to entities are not considered federal financial assistance because they remain federal property until administered to an individual. Therefore, amounts related to vaccines do not need to be included on the SEFA or in the footnotes.

Finally, State Auditor Pat McCarthy has encouraged entities to “**Document, Document, Document**” as it relates to expenditures of COVID-19 awards. The Addendum directs auditors to consider the awarding agency guidance existing at the time of the expenditure when determining compliance with applicable requirements. Some guidance has changed over time. Therefore, it will be especially important for that documentation to demonstrate how the expenditure met the requirement at the time.

The Office of the Washington State Auditor understands all of us in government are working in extraordinary circumstances. We will continue to monitor the situation and keep you apprised of any further developments. Please also remember, we are here to help governments across Washington. Contact **your audit team** or submit a **help desk** question on the SAO website.



# Do you need a federal single audit for 2020 or 2021? You might for the first time! Prepare early with these 5 tips.

With the pandemic, many governments have and will receive additional federal funding, such as the Cares Act. For some governments, this might mean going through a federal single audit for the first time.

A federal single audit is required when you spend more than \$750,000 of federal funds in one year, regardless of whether those federally-sourced funds came directly from the federal government or were passed through from a state or local government.

If you anticipate meeting this federal funding threshold, the time to start preparing for an audit is as soon as you receive an award.

Federal single audits are a bit different from other types of audits, as they are compliance driven. The grantor determines which requirements you must follow, and the auditor decides which of those we will audit. Our audit will evaluate and test the internal control processes you put in place over each grant requirement, as well as test that you are in compliance with it.

Here are five tips to help get you started:

**1. Identify your compliance requirements subject to audit.** First, thoroughly read your grant agreement and the grant requirements you agreed to when accepting the award. We test a selection of requirements, which you can find listed for most federal programs in the OMB Compliance Supplement (along with the suggested audit procedures). We expect the 2021 compliance supplement to be issued soon. The compliance supplements can be found here: [www.whitehouse.gov/omb/office-federal-financial-management/](http://www.whitehouse.gov/omb/office-federal-financial-management/).

**2. Contact your grantor directly with questions.** Your grantor is the best source of information for any uncertainty or questions you have about grant

compliance. Be sure to get the grantor's response in writing, or confirm conversations in writing in a follow up email, and maintain this documentation for audit. The best advice we can give is don't wait, resolve your questions and issues timely.

**3. Identify your key internal controls over each compliance area and make sure they are documented.** For each applicable requirement, you should have a process in place designed to ensure you are in compliance. You should document these processes in writing, and it's particularly important to maintain documentation and how you carried out the controls you designed. For example, if your control is a report review, make sure the review is documented and that documentation is retained for audit.

**4. Know your resources.** If the granting agency publishes guidance, bulletins, a handbook, or other resources intended to guide or inform you, make sure you use them. Stay well-informed of changing requirements and implement them timely.

**5. Have a plan should turnover occur.** It can be challenging to go through an audit when key personnel leave and no one can describe the key controls to the auditor or find the grant documentation. If you rely heavily on one person to administer a grant, then cross-training is probably a good idea. Also, management should oversee what grant information is being documented, and where this documentation is kept. Ideally you would maintain documentation to:

1. identify your key controls,
2. show evidence those key controls were actually performed, and



3. demonstrate your compliance with the grant requirement

If you identify the need for a federal single audit this year, be sure to reach out to your local audit team to discuss scheduling. You can find a contact for your local audit team by visiting our website at [sao.wa.gov/about-audits/find-your-audit-team/](https://sao.wa.gov/about-audits/find-your-audit-team/)

Looking for additional resources?

Remember, we are here to help. While your grantor is the best source for information about a federal program, you

can also submit technical questions about federal awards to our Help Desk, available in the client portal, <https://portal.sao.wa.gov/saoportal/Login?ReturnUrl=%2f%2fportal%2f>.

For training on grant compliance, see Washington Finance Officers Association non-conference training schedule, <https://www.wfoa.org/training-header/>

If you have other questions, comments or suggestions, feel free to email us at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

## Check out online data display on state's special education program

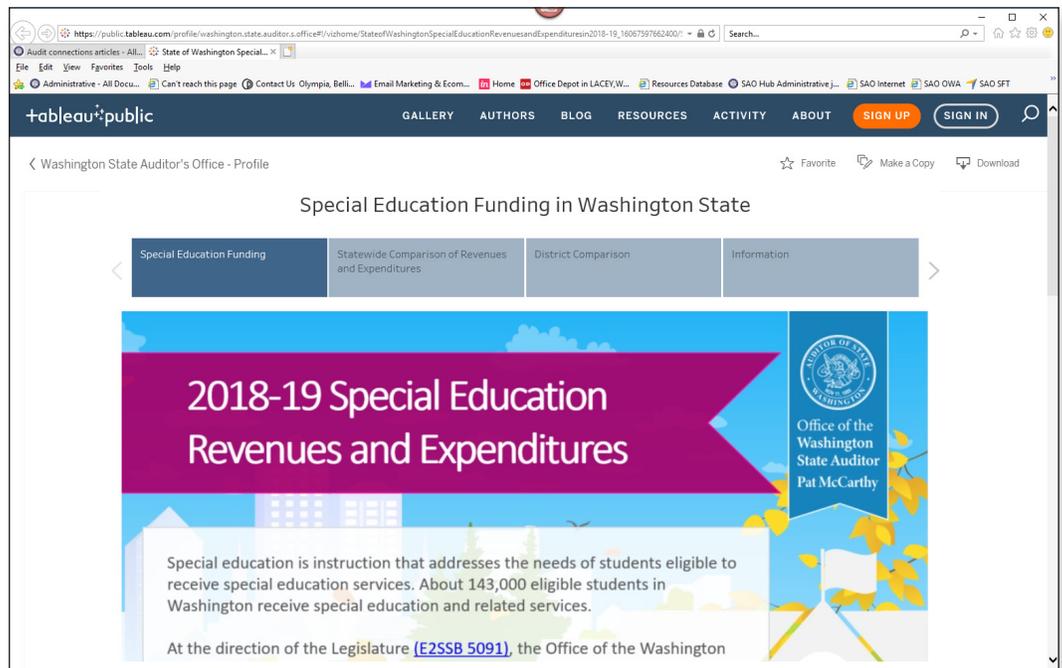
Be sure to explore our interactive report on special education funding in Washington, as authorized under Enhanced Second Substitute Senate Bill 5091. Special education helps about 143,000 Washington students succeed in our school system.

The Legislature mandated that the Office of the Washington State Auditor compile and report school districts' special education revenue and expenditures for the 2018-19 school year.

The interactive report meets that request through an online data display. It allows legislators, policy staff and the public to explore the information that most interests them, including the number of students served in each district. It also offers the ability to compare how school districts spend special education dollars.

[You can find the report here.](#)

The State Auditor's Office is committed to transparency in government finances, and we believe this report offers a valuable window into an important education program in Washington.



# What's the 'why'? Understand the purpose of each control to prevent fraud

Consider this recent case study. A smaller local government had a limited number of staff working in its finance department. The finance director had broad access and authority over many of the agency's financial operations, including wire transfers. As such, someone else reconciled the bank statement each month. A key element to the agency's control structure was a simultaneous review of the bank activity itself, looking for fraud red flags such as odd, unusual or unexpected activity or vendors.

Unfortunately, the finance director in this case study was able to misappropriate a large dollar amount, achieved in part by directly wiring money to herself from the agency's bank account. So why didn't the bank statement review catch these wires?

The answer is that the person responsible for this bank statement review did not understand the "why" behind her assigned step in the process. She believed her role was simply to reconcile the bank statement for the sake of agreeing ins and outs from the bank statement to the receipts and expenses in the general ledger. She didn't realize the process was also meant to detect red flags in bank activity. Despite reconciling multiple bank statements that clearly show wires sent to the finance director, the reviewer focused on the dollar amounts only, and did not detect this misappropriation.

The lesson learned from this case is simple in theory: It's crucial that each staff member understand not only their day-to-day duties, but what those duties are meant to achieve (the why). However, this concept can be more difficult to apply due to some common missteps in the way we discuss internal controls.

If you've been through an audit, you might have heard the auditors discuss their method for describing control processes. Each control involves:

- a. Someone (who)
- b. Doing something (what)
- c. For a specified objective (why).

We can fall into the habit of only focusing on the first two elements, and describing a control as simply, "Frank

reviews payroll." Omitting the objective begs the question: What is Frank reviewing for? What does the agency need Frank to review for? What is he actually reviewing for? In the case of payroll, he might be looking for fake (ghost) employees, or reviewing the hours worked for "reasonableness," scanning net pay for consistency across months, looking for continuous paycheck numbers, or something entirely different. Without clearly defining and communicating the intended objective to Frank, it's quite possible he will not carry out the control step as desired.

Steps to ensure your staff understand the objective or the "why" behind their tasks will depend on how your agency designs, analyzes and communicates its internal control practices. Some ideas to consider are:

- **Map out the internal control process for each system** (over-the-counter cash receipting, third party cash receipting, credit cards, accounts payable, etc.). Look for those crucial points in the process (often called "key internal controls") and speak to the staff carrying out those tasks about the desired objective.
- **Perform a self-check.** Interview staff and ask the staff what they think the intended objectives of their tasks are, and see if their understanding lines up with the agency's desired objectives.
- **Review protocols, procedures or "desk" manuals** that describe a person's tasks, and add the objective for each process step.
- **Start with your elected officials or auditing committee.** Ask them what they think are the objectives of their review of key reports. Do their responses line up with your expectations? And are you giving them enough information to achieve those objectives (for example if you rely on them to make sure all payments are legitimate, they should be given the invoices to examine – not just a check listing).

For internal control assessment tools and other fraud resources, please visit our Preventing Fraud web page [here](#).

## News in brief

**ESD Notes to Financial Statements** – Last year, SAO partnered with OSPI and the ESD Fiscal Officers Committee to develop template notes for the fiscal year 2020 ESD financial statements. Together, we achieved the goal of improving the quality of GAAP financial reporting and reducing the number of audit exceptions. The template notes for ESDs are now hosted on the [SAO BARS Reporting Templates](#) page of SAO’s website and are available for all to download.



**Submitting SEFA Using New Online System** – The implementation of using SAO’s client portal to submit the SEFA and, for Assessment districts, the schedule 22 was a success! The result is fewer audit exceptions due to the built-in error checks and helpdesk availability. The program automatically formats the SEFA, groups all information into the proper cluster, and performs validation checks. You also can easily ask questions through our online chat. We appreciate all the positive feedback from school districts to help make this easier. Many districts found making a correction to the SEFA data was also much easier.



**School District Accounting Advisory Committee Update** –The new leases requirements under GASB 87 become effective starting with the 2021-22 school year. These requirements completely change the accounting for leases. The capital and operating leases concepts are replaced with a new single-model approach. We encourage school districts to prepare now, by gaining an understanding of the new requirements. This includes identifying lease agreements where the new requirements will apply and documenting key provisions. A “present value” tool and additional resources are being developed and will be available soon on OSPI’s website.



**Federal Funding Related to the Pandemic** – As you continue to receive, spend and track federal funding related to the pandemic, remember SAO’s COVID-19 Guidance Toolkit at <https://sao.wa.gov/coronavirus/> is one place to check regularly for relevant guidance on the accounting and auditing of special relief funding for COVID-19.



## How to print this report:

- Move your mouse cursor to the bottom of your browser window. A bar will appear with several icons. Click the “download PDF” button.
- Open the downloaded PDF, and choose the “print” option from your PDF reader.
- Be sure to check “landscape” orientation and, if possible, at least legal-sized paper for better ease of reading.
- Consider “printing on both sides, flip on short edge” to save paper.
- Finally, decide whether you want full color or grayscale – we know folks rooted in #GoodGovernment are judicious with printer ink.